IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 1ST AUGUST 2006 / 10TH SRAVANA 1928

ST.Rev..No. 70 of 2003()

TA.411/2002 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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PETITIONER/APPELLANT/ASSESSEE

M/S.SUNNY & KINOSHITA HEAVEA (P) LTD.
GRACE VILLA, T.D.ROAD,
ERNAKULAM, COCHIN-11, REPRESENTED BY
P.JACOB SUNNY, EXECUTIVE DIRECTOR.

BY ADV. SRI.T.M.SREEDHARAN
SRI.TONY CHACKO

RESPONDENTS: RESPONDENT/REVENUE

STATE OF KERALA
REPRESENTED BY THE CHIEF SECRETARY TO
GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADERSRI. V.V. ASOKAN.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 01/08/2006, ALONG WITH STRV NO.82 OF 2003, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

ORDER ON I.A.549/2003 IN S.T.R.V. 70/2003.

DISMISSED.

1.8.2006. SD/- C.N.RAMACHANDRAN NAIR, JUDGE.
SD/- K.M. JOSEPH, JUDGE.

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. Nos. 70 & 82 OF 2003

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Dated this the 1st day of August, 2006.

JUDGMENT

Ramachandran Nair, J.

Since the issues raised in the two revisions are covered by the decisions of the Supreme Court reported in **State of Kerala v. Vattukalam Chemicals Industries** ((2001) 124 STC 233), based on which the Tribunal decided the case, and that of this court reported in **Paul Varghese v. State of Kerala** ((2005) 13 K.T.R. 29), the revisions are only to be dismissed.

The revisions are dismissed following the said decisions.

We find that this court had granted conditional stay against recovery proceedings on payment of 50% of the amount. If the petitioner has complied with the stay orders, then we feel that the petitioner is entitled to waiver of part of the interest particularly in view of the amnesty scheme granted in 2004 and therefore we reduce the interest payable to 15% per annum, provided the entire balance arrears are paid with such rate of interest within one month from the date of

receipt of a copy of this judgment.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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